

## Testimony before the Committee on Taxation On

HB-2724 Excluding the required 20 mills for school districts from the notice and public hearing requirements to exceed the revenue neutral rate for property tax purposes.

By
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Chairman Smith and members of the committee, thank you for the opportunity to present testimony on HB 2724. We support HB 2724.

HB 2724 addresses concerns that were raised last year when SB 13 was being considered. It is my understanding that SB 13 was to ensure that taxpayers were made aware of property tax increases by school districts, cities, and counties.

Removing the 20-mill levy required by K.S.A. 72-5142 would eliminate a great deal of confusion for school districts and their patrons. The school board of a school district is required by law to issue the 20-mill levy. When a district has an increasing valuation, the 20-mill levy will never be revenue neutral. It is even more difficult for patrons of a district to understand the exemption of the first \$20,000 of residential property. The exemption creates an assessed valuation for the 20-mill levy that is different from the assessed valuation for other levies that a school district might levy.

As stated previously the intent of SB 13 was to ensure taxpayers were made aware of property tax increases at the local level. The 20-mill levy is not controlled at the local level. We request that the 20-mill levy be excluded. For this reason, we support HB 2724.

We would like to include KASB (Kansas Association of School Boards) in support of HB 2724.